

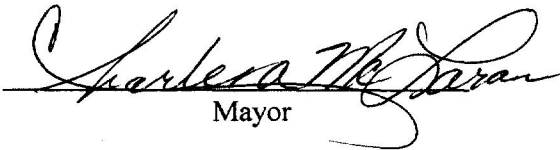
RESOLUTION NO. 4303

A RESOLUTION ESTABLISHING A POLICY RELATED TO HOUSE BILL 2079 FOR THE CITY OF ALBANY TO DENY REQUESTS FOR PROPERTY TAX EXEMPTION FROM OWNERS OF LONG TERM CARE FACILITIES.

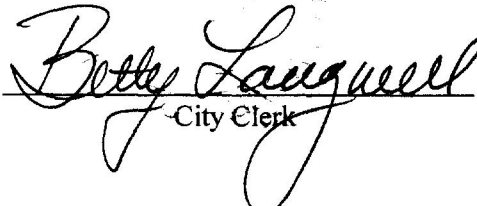
WHEREAS the state of Oregon, pursuant to House Bill 2079, has directed that municipalities shall decide whether to grant property tax exemptions for qualified long term care facilities.

BE IT RESOLVED that Albany City Council hereby declares that the policy for the City of Albany to deny requests for property tax exemptions from owners of long term care facilities will be in effect until Albany City Council deems it necessary to change the policy by resolution.

DATED this 28 day of ~~July~~<sup>JUNE</sup>, 2000.

  
Mayor

ATTEST:

  
City Clerk

# House Bill 2079

Ordered printed by the Speaker pursuant to House Rule 12.00A (5). Pre-session filed at the request of Joint Interim Human Resources Committee.

## SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**.

Creates property tax exemption for long term care facilities that have been certified by Senior and Disabled Services Division as having average of 70 percent or more residents eligible for medical assistance under Medicaid.

Applies to property tax years beginning on or after July 1, 2000.

## A BILL FOR AN ACT

1 Relating to long term care facility tax exemptions.

2 **Be It Enacted by the People of the State of Oregon:**

3 **SECTION 1. The Legislative Assembly finds that owners of long term care facilities who**  
4 **devote substantial proportions of those facilities to providing long term care to residents el-**  
5 **igible for medical services under Medicaid provide an essential community service. The Leg-**  
6 **islative Assembly declares that a property tax exemption will enable these essential**  
7 **community provider long term care facilities to increase the quality of care provided to fa-**  
8 **cility residents. The Legislative Assembly further declares that the quality of care is in-**  
9 **creased most efficiently when the full value of the exemption is applied to increasing direct**  
10 **caregiver wages, physical plant improvements and other expenditures that directly benefit**  
11 **the facility residents and staff.**

12 **SECTION 2. (1) Real and personal property that is used solely in the operations of a long**  
13 **term care facility that has been certified for the tax year as an essential community provider**  
14 **long term care facility under section 4 of this 1999 Act shall be exempt from ad valorem**  
15 **property taxation.**

16 **(2)(a) In order for the long term care facility to be exempt from taxation under this**  
17 **section, the owner of the facility shall file with the county assessor a copy of a certificate**  
18 **issued by the Senior and Disabled Services Division under section 4 of this 1999 Act, certi-**  
19 **fying the facility as an essential community provider long term care facility.**

20 **(b) The certificate must be filed with the assessor on or before April 1 preceding the tax**  
21 **year for which the exemption is being claimed.**

22 **(c) Notwithstanding paragraph (b) of this subsection, a certificate may be filed with the**  
23 **assessor on or before December 31 of the tax year if accompanied by a late filing fee of the**  
24 **greater of \$200 or one-tenth of one percent of the real market value of the property to which**  
25 **the certificate applies.**

26 **(3) As used in this section and section 1 of this 1999 Act, "long term care facility" means**  
27 **a nursing facility, assisted living facility or a residential care facility.**

28 **SECTION 3. Section 2 of this 1999 Act applies to tax years beginning on or after July 1,**  
29 **2000.**

30

NOTE: Matter in boldfaced type in an amended section is new; matter [italic and bracketed] is existing law to be omitted. New sections are in boldfaced type.

1        **SECTION 4.** (Dc) The owner of a long term care facility seeking to have the facility be  
2 exempt from ad valorem property taxation under section 2 of this 1999 Act shall apply to the  
3 Senior and Disabled Services Division for certification of the facility as an essential com-  
4 munity provider long term care facility.

5        (b) The application shall be made after the close of the calendar year for which the av-  
6 erage percentage of residents eligible for medical assistance under Medicaid is to be deter-  
7 mined.

8        (2) The application shall be in the form and shall contain the information prescribed by  
9 the division, including but not limited to:

10        (a) The location of the long term care facility; and

11        (b) A statement of the number of residents of the long term care facility during the  
12 previous calendar year and the number of those residents who were eligible for Medicaid.

13        (3) The division shall act upon an application within 15 days after the date the application  
14 has been filed with the division and all requested information has been provided by the ap-  
15 plicant.

16        (4) The division shall certify a long term care facility as an essential community provider  
17 long term care facility if the facility has an average residency rate of 70 percent or more  
18 residents who are eligible for Medicaid. The division shall send the certification to the ap-  
19 plicant. The certification shall state the tax year for which the certification is valid.

20        (5) A certification under this section shall be valid for the tax year beginning the July 1  
21 immediately following the calendar year in which the long term care facility met the  
22 Medicaid eligibility residency rate set forth in subsection (4) of this section.

23        (6) As used in this section, "long term care facility" means a nursing facility, assisted  
24 living facility or a residential care facility.

25        **SECTION 5.** Sections 1 and 2 of this 1999 Act are added to and made a part of ORS  
26 chapter 307.